



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: STURGEON BAY UTILITIES

Principal Office: 230 E VINE STREET  
P.O. BOX 27  
STURGEON BAY, WI 54235-0027

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JIM STAWICKI of  
(Person responsible for accounts)

\_\_\_\_\_, Sturgeon Bay Utilities, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

04/28/2004  
(Date)

BUSINESS MANAGER

---

(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>WATER OPERATING SECTION</b>	
Water Operating Section Footnotes	W-25
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** STURGEON BAY UTILITIES

**Utility Address:** 230 E VINE STREET

P.O. BOX 27

STURGEON BAY, WI 54235-0027

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** JIM STAWICKI

**Title:** BUSINESS MANAGER

**Office Address:**

230 E VINE STREET

P.O. BOX 27

STURGEON BAY, WI 54235

**Telephone:** (920) 746 - 2039

**Fax Number:** (920) 746 - 2822

**E-mail Address:** JSTAWICKI@WPPISYS.ORG

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** MR STEPHEN C MANN

**Title:** PRESIDENT

**Office Address:**

123 N LANSING ST

STURGEON BAY, WI 54235

**Telephone:** (920) 746 - 9337

**Fax Number:**

**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?**    YES

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** JIM STAWICKI

**Title:** BUSINESS MANAGER

**Office Address:**

230 E VINE STREET

P.O. BOX 27

STURGEON BAY, WI 54235

**Telephone:** (920) 746 - 2039

**Fax Number:** (920) 746 - 2822

**E-mail Address:** JSTAWICKI@WPPISYS.ORG

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** MR RUSSELL A HISSOM CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6688 EXT 261**Date of most recent audit report:** 3/12/2004**Period covered by most recent audit:** 01/01/03 - 12/31/03

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR MICHAEL L. KUMM**Title:** GENERAL MANAGER**Office Address:**

230 E VINE STREET

P.O. BOX 27

STURGEON BAY, WI 54235-0027

**Telephone:** (920) 746 - 2833 EXT 3007**Fax Number:** (920) 746 - 2822**E-mail Address:** mkumm@wppisys.org

---

**Name of utility commission/committee:**    Sturgeon Bay Utility Commission

---

---

**Names of members of utility commission/committee:**

---

MR BERNARD ELLENBECKER, COMMISSIONER VICE PRESIDENT

MR MATT FELHOFER, COMMISSIONER

MR STEPHEN MANN, COMMISSION PRESIDENT

MR DAVID MCALLISTER, COMMISSION SECRETARY

MR GERALD PAGE, COMMISSIONER

---

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    YES

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:** MIDWEST CONTRACT OPERATIONS, INC.

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

**Contact Person:** MR TOD MAURINA

**Title:** FACILITY MANAGER

**Telephone:** (920) 746 - 2046 EXT

**Fax Number:** (920) 746 - 2822

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**    1/1/2001                      1/1/2006

**Provide a brief description of the nature of Contract Operations being provided:**

Operating water and sewer systems and sewer treatment plant.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	10,821,748	10,769,625	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	8,443,062	8,249,052	<b>2</b>
Depreciation Expense (403)	818,582	983,667	<b>3</b>
Amortization Expense (404-407)	0	21,696	<b>4</b>
Taxes (408)	664,769	648,895	<b>5</b>
<b>Total Operating Expenses</b>	<b>9,926,413</b>	<b>9,903,310</b>	
<b>Net Operating Income</b>	<b>895,335</b>	<b>866,315</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>895,335</b>	<b>866,315</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	22,496	28,334	<b>7</b>
Income from Nonutility Operations (417)	509,594	779,530	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	181,097	238,076	<b>10</b>
Miscellaneous Nonoperating Income (421)	497,935	235,550	<b>11</b>
<b>Total Other Income</b>	<b>1,211,122</b>	<b>1,281,490</b>	
<b>Total Income</b>	<b>2,106,457</b>	<b>2,147,805</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	173,848	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>173,848</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,932,609</b>	<b>2,147,805</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	640,031	675,486	<b>14</b>
Amortization of Debt Discount and Expense (428)	171,698	171,928	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	1,087	869	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>812,816</b>	<b>848,283</b>	
<b>Net Income</b>	<b>1,119,793</b>	<b>1,299,522</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,129,882	10,931,070	<b>20</b>
Balance Transferred from Income (433)	1,119,793	1,299,522	<b>21</b>
Miscellaneous Credits to Surplus (434)	13,142,291	124,874	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	124,874	<b>23</b>
Appropriations of Surplus--Debit (436)	103,136	100,710	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>26,288,830</b>	<b>12,129,882</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	10,821,748		10,821,748	1
<b>Total (Acct. 400):</b>	<b>10,821,748</b>	<b>0</b>	<b>10,821,748</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	8,443,062		8,443,062	2
<b>Total (Acct. 401-402):</b>	<b>8,443,062</b>	<b>0</b>	<b>8,443,062</b>	
<b>Depreciation Expense (403):</b>				
Derived	818,582		818,582	3
<b>Total (Acct. 403):</b>	<b>818,582</b>	<b>0</b>	<b>818,582</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	664,769		664,769	5
<b>Total (Acct. 408):</b>	<b>664,769</b>	<b>0</b>	<b>664,769</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>895,335</b>	<b>0</b>	<b>895,335</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	22,496		22,496	8
<b>Total (Acct. 415-416):</b>	<b>22,496</b>	<b>0</b>	<b>22,496</b>	

**Income from Nonutility Operations (417):**

NONE	509,594		509,594	9
<b>Total (Acct. 417):</b>	<b>509,594</b>	<b>0</b>	<b>509,594</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INCOME FROM ATC AND INVESTMENT FUNDS	181,097	0	<b>181,097 11</b>
<b>Total (Acct. 419):</b>	<b>181,097</b>	<b>0</b>	<b>181,097</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		251,856	<b>251,856 12</b>
Contributed Plant - Electric		119,636	<b>119,636 13</b>
CONTRIBUTED PLANT - SEWER	0	126,443	<b>126,443 14</b>
<b>Total (Acct. 421):</b>	<b>0</b>	<b>497,935</b>	<b>497,935</b>
<b>TOTAL OTHER INCOME:</b>	<b>713,187</b>	<b>497,935</b>	<b>1,211,122</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	<b>0 15</b>
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		90,696	<b>90,696 16</b>
Depreciation Expense on Contributed Plant - Electric		83,152	<b>83,152 17</b>
NONE	0	0	<b>0 18</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>173,848</b>	<b>173,848</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>173,848</b>	<b>173,848</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	640,031		<b>640,031 19</b>
<b>Total (Acct. 427):</b>	<b>640,031</b>	<b>0</b>	<b>640,031</b>

**Amortization of Debt Discount and Expense (428):**

BONDS & BOND DEFEASANCE	171,698		<b>171,698 20</b>
<b>Total (Acct. 428):</b>	<b>171,698</b>	<b>0</b>	<b>171,698</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		<b>0 21</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		<b>0 22</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	1,087		1,087 23
<b>Total (Acct. 431):</b>	<b>1,087</b>	<b>0</b>	<b>1,087</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>812,816</b>	<b>0</b>	<b>812,816</b>
<b>NET INCOME:</b>	<b>795,706</b>	<b>324,087</b>	<b>1,119,793</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	12,129,882	0	12,129,882 25
<b>Total (Acct. 216):</b>	<b>12,129,882</b>	<b>0</b>	<b>12,129,882</b>
<b>Balance Transferred from Income (433):</b>			
Derived	795,706	324,087	1,119,793 26
<b>Total (Acct. 433):</b>	<b>795,706</b>	<b>324,087</b>	<b>1,119,793</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ELIMINATION & TRANSFER OF 271 - CIAC - WATER	4,783,724	0	4,783,724 27
TRANSFER FROM 252 TO 421 - ELECTRIC	168,870	0	168,870 28
TRANSFER FROM 252 TO 421 - WATER	174,380	0	174,380 29
ELIMINATION & TRANSFER OF 271 - CIAC - ELECTRIC	1,394,623	0	1,394,623 30
ELIMINATION & TRANSFER OF 271 - CIAC - SEWER	6,620,694	0	6,620,694 31
<b>Total (Acct. 434):</b>	<b>13,142,291</b>	<b>0</b>	<b>13,142,291</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 32
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	103,136		103,136 33
<b>Total (Acct. 436)--Debit:</b>	<b>103,136</b>	<b>0</b>	<b>103,136</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 34
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>25,964,743</b>	<b>324,087</b>	<b>26,288,830</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	10,962	52,281	1,689	0	<b>64,932</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	9,325	22,691	1,376		<b>33,392</b>	<b>2</b>
Payroll		9,044			<b>9,044</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>9,325</b>	<b>31,735</b>	<b>1,376</b>	<b>0</b>	<b>42,436</b>	
<b>Net income (or loss)</b>	<b>1,637</b>	<b>20,546</b>	<b>313</b>	<b>0</b>	<b>22,496</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,483,249	9,338,499	0	0	<b>10,821,748</b>	<b>1</b>
Less: interdepartmental sales	613	136,778	0	0	<b>137,391</b>	<b>2</b>
Less: interdepartmental rents	0	69,370		0	<b>69,370</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1	9,678			<b>9,679</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE						<b>0    6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,482,635</b>	<b>9,122,673</b>	<b>0</b>	<b>0</b>	<b>10,605,308</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	95,737	25,545	<b>121,282</b>	<b>1</b>
Electric operating expenses	482,762	128,814	<b>611,576</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	112,450	17,585	<b>130,035</b>	<b>5</b>
Merchandising and jobbing	9,023		<b>9,023</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts	152,711		<b>152,711</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	171,944	(171,944)	<b>0</b>	<b>18</b>
All other accounts	26,332		<b>26,332</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,050,959</b>	<b>0</b>	<b>1,050,959</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	34,226,276	33,067,800	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,804,923	11,617,280	2
<b>Net Utility Plant</b>	<b>20,421,353</b>	<b>21,450,520</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>20,421,353</b>	<b>21,450,520</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	17,966,056	17,552,927	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	7,489,542	7,124,527	6
<b>Net Nonutility Property</b>	<b>10,476,514</b>	<b>10,428,400</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	618,440	563,831	8
Special Funds (125-128)	13,343,411	3,042,737	9
<b>Total Other Property and Investments</b>	<b>24,438,365</b>	<b>14,034,968</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	578,153	1,364,061	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	318	318	12
Temporary Cash Investments (136)	3,436,722	2,297,065	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,068,064	1,095,378	15
Other Accounts Receivable (143)	57,225	109,242	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	16,500	20,001	17
Receivables from Municipality (145)	88,567	121,698	18
Materials and Supplies (151-163)	384,403	412,163	19
Prepayments (165)	68,837	73,087	20
Interest and Dividends Receivable (171)	21,777	17,680	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>5,687,566</b>	<b>5,470,691</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	429,501	583,194	24
Other Deferred Debits (182-186)	35,458	458,302	25
<b>Total Deferred Debits</b>	<b>464,959</b>	<b>1,041,496</b>	
<b>Total Assets and Other Debits</b>	<b>51,012,243</b>	<b>41,997,675</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,525,801	1,502,271	<b>26</b>
Appropriated Earned Surplus (215)		0	<b>27</b>
Unappropriated Earned Surplus (216)	26,288,830	12,129,882	<b>28</b>
<b>Total Proprietary Capital</b>	<b>27,814,631</b>	<b>13,632,153</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	20,510,000	11,605,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>20,510,000</b>	<b>11,605,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	1,063,847	951,317	<b>33</b>
Payables to Municipality (233)	103,136	100,710	<b>34</b>
Customer Deposits (235)	52,407	44,097	<b>35</b>
Taxes Accrued (236)	645,472	539,123	<b>36</b>
Interest Accrued (237)	356,020	4,772	<b>37</b>
Matured Long-Term Debt (239)		0	<b>38</b>
Matured Interest (240)		0	<b>39</b>
Tax Collections Payable (241)		0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	57,634	50,709	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,278,516</b>	<b>1,690,728</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)		0	<b>43</b>
Other Deferred Credits (253)	270,772	385,815	<b>44</b>
<b>Total Deferred Credits</b>	<b>270,772</b>	<b>385,815</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>45</b>
Injuries and Damages Reserve (262)		0	<b>46</b>
Pensions and Benefits Reserve (263)	138,324	134,545	<b>47</b>
Miscellaneous Operating Reserves (265)		0	<b>48</b>
<b>Total Operating Reserves</b>	<b>138,324</b>	<b>134,545</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	14,549,434	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>51,012,243</b>	<b>41,997,675</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	14,679,349	0	0	18,388,451	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,158,341	0	0	16,694,446	2
Utility Plant in Service - Contributed Plant (101.2)	6,042,294	0	0	2,255,824	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	52,800			22,571	9
<b>Total Utility Plant</b>	<b>15,253,435</b>	<b>0</b>	<b>0</b>	<b>18,972,841</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,592,409	0	0	8,647,841	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	923,030	0	0	641,643	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>4,515,439</b>	<b>0</b>	<b>0</b>	<b>9,289,484</b>	
<b>Net Utility Plant</b>	<b>10,737,996</b>	<b>0</b>	<b>0</b>	<b>9,683,357</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,380,287	8,236,993			<b>11,617,280</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	214,328	604,254			<b>818,582</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,510				<b>9,510</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARING ACCOUNTS	8,916	33,792			<b>42,708</b>	<b>9</b>
Salvage	614	7,845			<b>8,459</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>233,368</b>	<b>645,891</b>	<b>0</b>	<b>0</b>	<b>879,259</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	21,245	235,042			<b>256,287</b>	<b>15</b>
Cost of removal	0	0			<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>21,245</b>	<b>235,042</b>	<b>0</b>	<b>0</b>	<b>256,287</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>3,592,410</b>	<b>8,647,842</b>	<b>0</b>	<b>0</b>	<b>12,240,252</b>	<b>20</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0	0			<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	90,696	83,152			<b>173,848</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage	0	0			<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	837,884	569,259			<b>1,407,143</b>	<b>10</b>
<b>Total credits</b>	<b>928,580</b>	<b>652,411</b>	<b>0</b>	<b>0</b>	<b>1,580,991</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	5,549	10,766			<b>16,315</b>	<b>13</b>
Cost of removal	0	0			<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>5,549</b>	<b>10,766</b>	<b>0</b>	<b>0</b>	<b>16,315</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>923,031</b>	<b>641,645</b>	<b>0</b>	<b>0</b>	<b>1,564,676</b>	<b>18</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	17,264,541	423,904		<b>17,688,445</b>	<b>1</b>
<b>Other (specify):</b>					
Water land	277,611			<b>277,611</b>	<b>2</b>
Sewer CWIP	10,775	280,896	291,671	<b>0</b>	<b>3</b>
<b>Total Nonutility Property (121)</b>	<b>17,552,927</b>	<b>704,800</b>	<b>291,671</b>	<b>17,966,056</b>	
Less accum. prov. depr. & amort. (122)	7,124,527	365,015		<b>7,489,542</b>	<b>4</b>
<b>Net Nonutility Property</b>	<b>10,428,400</b>	<b>339,785</b>	<b>291,671</b>	<b>10,476,514</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	20,001	1
<b>Additions:</b>		
Provision for uncollectibles during year	20,016	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>20,016</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	23,517	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>23,517</b>	
<b>Balance end of year</b>	<b>16,500</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			287,071		287,071	323,278	3
<b>Total Electric Utility</b>					<b>287,071</b>	<b>323,278</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	287,071	323,278	1
Water utility (154)	89,004	83,134	2
Sewer utility (154)	8,328	5,751	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>384,403</b>	<b>412,163</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1990 Bond Defeasance Loss	117,743	428	340,846	1
1990 Mortgage Revenue Bonds	0	428	0	2
1994 BOND DEFEASANCE	7,884	428	0	3
1994 Mortgage Revenue Bonds	28,065	428	88,655	4
<b>Total</b>			<b>429,501</b>	
<b>Unamortized premium on debt (251)</b>				
NONE			0	5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,502,271	<b>1</b>
<b>Changes during year (explain):</b>		
WATER TOWER	11,506	<b>2</b>
MISCELLANEOUS - ELECTRIC	12,024	<b>3</b>
<b>Balance end of year</b>	<b>1,525,801</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 Mortgage Revenue	06/05/1990	01/01/2003	7.32%	0	<b>1</b>
1994 Mortgage Revenue	02/01/1994	01/01/2010	5.02%	11,605,000	<b>2</b>
2003 MORTGAGE REVENUE	10/06/2003	01/01/2010	3.01%	8,905,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>20,510,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31:     20,510,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	539,123	1
<b>Accruals:</b>		
Charged water department expense	185,347	2
Charged electric department expense	329,781	3
Charged sewer department expense	5,000	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>520,128</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	319,999	6
Social Security taxes	81,353	7
PSC Remainder Assessment	12,427	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>413,779</b>	
<b>Balance end of year</b>	<b>645,472</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1990 MORTGAGE REVENUE	0			0	1
1994 Mortgage Revenue	0	578,025	289,013	289,012	2
2003 MORTGAGE REVENUE		62,006		62,006	3
<b>Subtotal</b>	<b>0</b>	<b>640,031</b>	<b>289,013</b>	<b>351,018</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS ACCT 235	4,772	1,087	857	5,002	6
<b>Subtotal</b>	<b>4,772</b>	<b>1,087</b>	<b>857</b>	<b>5,002</b>	
<b>Total</b>	<b>4,772</b>	<b>641,118</b>	<b>289,870</b>	<b>356,020</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ATC STOCK	618,440	2
<b>Total (Acct. 124):</b>	<b>618,440</b>	
<b>Sinking Funds (125):</b>		
DNR REPLACEMENT FUND	458,821	3
BOND DEPRECIATION	125,751	4
BOND RESERVE FUND	890,500	5
ESCROW	11,868,339	6
<b>Total (Acct. 125):</b>	<b>13,343,411</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	97,932	12
Electric	752,759	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
SEWER (NON-REGULATED)	217,373	15
<b>Total (Acct. 142):</b>	<b>1,068,064</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	20,039	16

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	32,964	17
<b>Other (specify):</b>		
COMPUTER LOANS	194	18
WATER	4,028	19
<b>Total (Acct. 143):</b>	<b>57,225</b>	
<b>Receivables from Municipality (145):</b>		
WATER	60,762	20
ELECTRIC	22,709	21
SEWER	5,096	22
<b>Total (Acct. 145):</b>	<b>88,567</b>	
<b>Prepayments (165):</b>		
INSURANCE	42,921	23
GROSS LICENSE FEE	25,916	24
<b>Total (Acct. 165):</b>	<b>68,837</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
MISC	901	26
<b>Total (Acct. 183):</b>	<b>901</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		29
PAINTING WATER TOWERS	34,557	30
<b>Total (Acct. 186):</b>	<b>34,557</b>	
<b>Payables to Municipality (233):</b>		
SEWER CONTRIBUTION TO CITY	103,136	31
<b>Total (Acct. 233):</b>	<b>103,136</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS - LOW INCOME	36,468	32
PUBLIC BENEFITS - ENERGY CONSERVATION	33,935	33

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<hr/>		
<b>Other Deferred Credits (253):</b>		
SPECIAL PROJECTS	200,369	<b>34</b>
<b>Total (Acct. 253):</b>	<b>270,772</b>	
<hr/>		

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,012,331	16,464,982	0	0	<b>25,477,313</b>	<b>1</b>
Materials and Supplies	86,069	305,174	0	0	<b>391,243</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,486,348	8,442,417	0	0	<b>11,928,765</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>5,612,052</b>	<b>8,327,739</b>	<b>0</b>	<b>0</b>	<b>13,939,791</b>	
Net Operating Income	332,850	562,485	0	0	<b>895,335</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.93%</b>	<b>6.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.42%</b>	



## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

HAD ELECTRIC RATE FILING. NEW RATES TOOK EFFECT SEPTEMBER 12, 2003

**5. Obligations incurred or assumed, excluding commercial paper.**

ISSUED NEW BONDS

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

---

## FINANCIAL SECTION FOOTNOTES

---

### Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

CUSTOMER DEPOSITS ON BALANCE SHEET IN ACCT 235 NOT ACCT 231.

---

### Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

ACCT 186 WATER TOWER PAINTING FILE DWCCA-5780-BJM \$47,600 PER YEAR 01/25/1995

---

### Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Previous Financial Manager left employment

---

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,795,988	2,132,752	0	6,620,694	0	<b>14,549,434</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	5,795,988	2,132,752		6,620,694		<b>14,549,434</b>	<b>3</b>
NONE	0	0	0	0		<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,431,625	1,437,399	1
<b>Total Sales of Water</b>	<b>1,431,625</b>	<b>1,437,399</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,249	2,290	2
Miscellaneous Service Revenues (471)	590	720	3
Rents from Water Property (472)	22,306	10,088	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	26,479	14,678	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>51,624</b>	<b>27,776</b>	
<b>Total Operating Revenues</b>	<b>1,483,249</b>	<b>1,465,175</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	6,833	7,650	8
Pumping Expenses (620-633)	122,822	124,764	9
Water Treatment Expenses (640-652)	64,012	64,023	10
Transmission and Distribution Expenses (660-678)	227,909	253,210	11
Customer Accounts Expenses (901-905)	65,480	65,253	12
Sales Expenses (910)	21	359	13
Administrative and General Expenses (920-932)	227,969	182,341	14
<b>Total Operation and Maintenance Expenses</b>	<b>715,046</b>	<b>697,600</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	214,328	305,558	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	221,025	220,071	17
<b>Total Other Operating Expenses</b>	<b>435,353</b>	<b>525,629</b>	
<b>Total Operating Expenses</b>	<b>1,150,399</b>	<b>1,223,229</b>	
<b>NET OPERATING INCOME</b>	<b>332,850</b>	<b>241,946</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,857	174,727	662,061	4
Commercial	543	117,185	287,460	5
Industrial	29	65,193	104,775	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,429</b>	<b>357,105</b>	<b>1,054,296</b>	
Private Fire Protection Service (462)	47		26,904	7
Public Fire Protection Service (463)	1		324,655	8
Other Sales to Public Authorities (464)	28	8,464	25,157	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	9	4,683	613	12
<b>Total Sales of Water</b>	<b>4,514</b>	<b>370,252</b>	<b>1,431,625</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
NONE		0	0	1
<b>Total</b>		<b>0</b>	<b>0</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	324,655	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>324,655</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,249	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>2,249</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	590	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>590</b>	
<b>Rents from Water Property (472):</b>		
MISC TOWER AND LAND	22,306	8
<b>Total Rents from Water Property (472)</b>	<b>22,306</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	26,479	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>26,479</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	283	282	<b>1</b>
Operation Labor and Expenses (601)	0	0	<b>2</b>
Purchased Water (602)	0	0	<b>3</b>
Miscellaneous Expenses (603)	0	0	<b>4</b>
Rents (604)	0	0	<b>5</b>
Maintenance Supervision and Engineering (610)	0	0	<b>6</b>
Maintenance of Structures and Improvements (611)	0	0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	0	0	<b>9</b>
Maintenance of Wells and Springs (614)	6,550	7,368	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	<b>11</b>
Maintenance of Supply Mains (616)	0	0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)	0	0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>6,833</b>	<b>7,650</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	4,883	6,289	<b>14</b>
Fuel for Power Production (621)	0	0	<b>15</b>
Power Production Labor and Expenses (622)	0	0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	68,744	80,443	<b>17</b>
Pumping Labor and Expenses (624)	32,923	19,344	<b>18</b>
Expenses Transferred--Credit (625)	0	0	<b>19</b>
Miscellaneous Expenses (626)	2,357	2,871	<b>20</b>
Rents (627)	0	0	<b>21</b>
Maintenance Supervision and Engineering (630)	1,154	1,321	<b>22</b>
Maintenance of Structures and Improvements (631)	358	758	<b>23</b>
Maintenance of Power Production Equipment (632)	0	0	<b>24</b>
Maintenance of Pumping Equipment (633)	12,403	13,738	<b>25</b>
<b>Total Pumping Expenses</b>	<b>122,822</b>	<b>124,764</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	5,722	5,406	<b>26</b>
Chemicals (641)	6,928	7,258	<b>27</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	40,017	40,843	<b>28</b>
Miscellaneous Expenses (643)	0	0	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	199	429	<b>31</b>
Maintenance of Structures and Improvements (651)	89	2,656	<b>32</b>
Maintenance of Water Treatment Equipment (652)	11,057	7,431	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>64,012</b>	<b>64,023</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	8,264	10,559	<b>34</b>
Storage Facilities Expenses (661)	659	2,293	<b>35</b>
Transmission and Distribution Lines Expenses (662)	3,197	3,503	<b>36</b>
Meter Expenses (663)	22,750	40,872	<b>37</b>
Customer Installations Expenses (664)	6,080	4,651	<b>38</b>
Miscellaneous Expenses (665)	15,567	12,311	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	14,634	14,007	<b>41</b>
Maintenance of Structures and Improvements (671)	0	865	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	47,704	53,182	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	24,210	28,419	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	81,901	68,825	<b>46</b>
Maintenance of Meters (676)	(1,363)	1,725	<b>47</b>
Maintenance of Hydrants (677)	2,453	6,651	<b>48</b>
Maintenance of Miscellaneous Plant (678)	1,853	5,347	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>227,909</b>	<b>253,210</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	18,841	20,924	<b>51</b>
Customer Records and Collection Expenses (903)	44,980	43,214	<b>52</b>
Uncollectible Accounts (904)	1,659	1,115	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>65,480</b>	<b>65,253</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	21	359	<b>55</b>
<b>Total Sales Expenses</b>	<b>21</b>	<b>359</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	55,214	54,396	<b>56</b>
Office Supplies and Expenses (921)	15,789	13,545	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	16,603	11,465	<b>59</b>
Property Insurance (924)	8,767	8,937	<b>60</b>
Injuries and Damages (925)	6,246	5,621	<b>61</b>
Employee Pensions and Benefits (926)	82,621	52,181	<b>62</b>
Regulatory Commission Expenses (928)	0	0	<b>63</b>
Duplicate Charges--Credit (929)	9,261	10,289	<b>64</b>
Miscellaneous General Expenses (930)	3,996	11,437	<b>65</b>
Rents (931)	38,772	27,896	<b>66</b>
Maintenance of General Plant (932)	9,222	7,152	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>227,969</b>	<b>182,341</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>715,046</b>	<b>697,600</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	CITY AUTHORIZED CALCULATED AMOUNT	216,931	215,122	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER INVENTORY	3,392	3,888	2
<b>Net property tax equivalent</b>		<b>213,539</b>	<b>211,234</b>	
Social Security	WATER SHARE OF GENERAL WAGES	5,811	7,277	3
PSC Remainder Assessment		1,675	1,560	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>221,025</b>	<b>220,071</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Door				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.275850				3
County tax rate	mills		5.666906				4
Local tax rate	mills		9.685103				5
School tax rate	mills		10.166804				6
Voc. school tax rate	mills		2.230234				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.024897</b>				10
Less: state credit	mills		1.425153				11
<b>Net tax rate</b>	mills		<b>26.599744</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.685103</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.397038</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.082141</b>				17
<b>Total Tax Rate</b>	mills		<b>28.024897</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.787947</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.599744</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.959196</b>				21
Utility Plant, Jan. 1	\$	<b>14,679,349</b>	14,679,349				22
Materials & Supplies	\$	<b>83,134</b>	83,134				23
<b>Subtotal</b>	\$	<b>14,762,483</b>	<b>14,762,483</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>14,762,483</b>	<b>14,762,483</b>				26
Assessment Ratio	dec.		0.701111				27
<b>Assessed Value</b>	\$	<b>10,350,139</b>	<b>10,350,139</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.959196</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>216,931</b>	<b>216,931</b>				30
Tax Equivalent per 1994 PSC Report	\$	315,832					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	216,931					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>216,931</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,871		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>175,276</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	71,385		12
Structures and Improvements (321)	716,506		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,026		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	518,647		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,321,564</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	4,126		21
Structures and Improvements (331)	833,728		22
Water Treatment Equipment (332)	1,157,188		23
<b>Total Water Treatment Plant</b>	<b>1,995,042</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			151,405	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,871	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>175,276</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			71,385	12
Structures and Improvements (321)			716,506	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			15,026	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			518,647	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,321,564</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			4,126	21
Structures and Improvements (331)		(439,049)	394,679	22
Water Treatment Equipment (332)		(643,619)	513,569	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(1,082,668)</b>	<b>912,374</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	39,397		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	721,544		26
Transmission and Distribution Mains (343)	6,783,026	75,540	27
Fire Mains (344)	0		28
Services (345)	2,175,772	90,803	29
Meters (346)	470,579	12,436	30
Hydrants (348)	722,108	8,820	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,912,426</b>	<b>187,599</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	21,720		35
Computer Equipment (391.1)	56,815	105,016	36
Transportation Equipment (392)	52,922	21,455	37
Stores Equipment (393)	4,629		38
Tools, Shop and Garage Equipment (394)	44,296	805	39
Laboratory Equipment (395)	11,337		40
Power Operated Equipment (396)	56,277		41
Communication Equipment (397)	10,005		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>258,001</b>	<b>127,276</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,662,309</b>	<b>314,875</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>14,662,309</b>	<b>314,875</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			39,397	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			721,544	26
Transmission and Distribution Mains (343)	2,322	(3,846,317)	3,009,927	27
Fire Mains (344)			0	28
Services (345)	4,489	(608,970)	1,653,116	29
Meters (346)	2,533		480,482	30
Hydrants (348)	1,681	(259,643)	469,604	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>11,025</b>	<b>(4,714,930)</b>	<b>6,374,070</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	393		21,327	35
Computer Equipment (391.1)	9,827		152,004	36
Transportation Equipment (392)			74,377	37
Stores Equipment (393)			4,629	38
Tools, Shop and Garage Equipment (394)			45,101	39
Laboratory Equipment (395)			11,337	40
Power Operated Equipment (396)			56,277	41
Communication Equipment (397)			10,005	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>10,220</b>	<b>0</b>	<b>375,057</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,245</b>	<b>(5,797,598)</b>	<b>9,158,341</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>21,245</b>	<b>(5,797,598)</b>	<b>9,158,341</b>	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		439,049	439,049	22
Water Treatment Equipment (332)		643,619	643,619	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>1,082,668</u>	<u>1,082,668</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		204,647	27
Fire Mains (344)			28
Services (345)		11,151	29
Meters (346)			30
Hydrants (348)		34,447	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>250,245</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>250,245</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>250,245</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	1,516	3,846,317	4,049,448 27
Fire Mains (344)			0 28
Services (345)	2,934	608,970	617,187 29
Meters (346)			0 30
Hydrants (348)	1,099	259,643	292,991 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,549</b>	<b>4,714,930</b>	<b>4,959,626</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>5,549</b>	<b>5,797,598</b>	<b>6,042,294</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,549</b>	<b>5,797,598</b>	<b>6,042,294</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	71,344	2.86%	4,330	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	3,311	1.08%	258	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>74,655</b>		<b>4,588</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	230,788	2.27%	16,265	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	7,074	4.00%	601	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	365,659	4.35%	22,561	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>603,521</b>		<b>39,427</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	240,436	2.50%	9,866	16
Water Treatment Equipment (332)	537,044	4.00%	20,542	17
<b>Total Water Treatment Plant</b>	<b>777,480</b>		<b>30,408</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	369,691	1.92%	13,854	19
Transmission and Distribution Mains (343)	485,546	0.77%	22,906	20
Fire Mains (344)	0			21
Services (345)	659,736	3.14%	65,553	22
Meters (346)	117,343	4.00%	19,021	23
Hydrants (348)	126,326	1.57%	7,317	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					75,674	4
315					0	5
316					3,569	6
317					0	7
	0	0	0	0	79,243	
321					247,053	8
322					0	9
323					7,675	10
324					0	11
325					388,220	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	642,948	
331					250,302	16
332					557,586	17
	0	0	0	0	807,888	
341					0	18
342					383,545	19
343	2,322				506,130	20
344					0	21
345	4,489				720,800	22
346	2,533		614		134,445	23
348	1,681				131,962	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,758,642</b>		<b>128,651</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	4,420	8.33%	1,793	27
Computer Equipment (391.1)	30,943	14.29%	14,920	28
Transportation Equipment (392)	29,922	10.00%	7,635	29
Stores Equipment (393)	4,251	4.17%	193	30
Tools, Shop and Garage Equipment (394)	41,544	5.00%	2,235	31
Laboratory Equipment (395)	6,604	5.00%	567	32
Power Operated Equipment (396)	42,802	10.00%	1,566	33
Communication Equipment (397)	5,503	7.69%	770	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>165,989</b>		<b>29,679</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,380,287</b>		<b>232,753</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,380,287</b>		<b>232,753</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>11,025</u>	<u>0</u>	<u>614</u>	<u>0</u>	<u>1,876,882</u>	
390					0	26
391	393				5,820	27
391.1	9,827				36,036	28
392					37,557	29
393					4,444	30
394					43,779	31
395					7,171	32
396					44,368	33
397					6,273	34
397.1					0	35
398					0	36
399					0	37
	<u>10,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>185,448</u>	
	<u>21,245</u>	<u>0</u>	<u>614</u>	<u>0</u>	<u>3,592,409</u>	
					0	38
	<u>21,245</u>	<u>0</u>	<u>614</u>	<u>0</u>	<u>3,592,409</u>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)		2.50%	10,976	16
Water Treatment Equipment (332)		4.00%	25,745	17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>36,721</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.77%	30,386	20
Fire Mains (344)				21
Services (345)		3.14%	19,250	22
Meters (346)				23
Hydrants (348)		1.57%	4,338	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331				128,883	139,859	16
332				188,934	214,679	17
	0	0	0	317,817	354,538	
341					0	18
342					0	19
343	1,516			311,451	340,321	20
344					0	21
345	2,934			174,079	190,395	22
346					0	23
348	1,099			34,537	37,776	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>53,974</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>90,695</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>90,695</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>5,549</u>	<u>0</u>	<u>0</u>	<u>520,067</u>	<u>568,492</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5,549</u>	<u>0</u>	<u>0</u>	<u>837,884</u>	<u>923,030</u>
					0 38
	<u>5,549</u>	<u>0</u>	<u>0</u>	<u>837,884</u>	<u>923,030</u>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			47,888	<b>47,888</b>	1
February			45,107	<b>45,107</b>	2
March			49,089	<b>49,089</b>	3
April			38,035	<b>38,035</b>	4
May			38,916	<b>38,916</b>	5
June			45,024	<b>45,024</b>	6
July			49,296	<b>49,296</b>	7
August			44,898	<b>44,898</b>	8
September			39,007	<b>39,007</b>	9
October			37,153	<b>37,153</b>	10
November			34,874	<b>34,874</b>	11
December			36,309	<b>36,309</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>505,596</b>	<b>505,596</b>	
Less: Water sold				370,252	13
Volume pumped but not sold				<b>135,344</b>	14
Volume sold as a percent of volume pumped				<b>73%</b>	15
Volume used for water production, water quality and system maintenance				14,394	16
Volume related to equipment/system malfunction				38,101	17
Non-utility volume NOT included in water sales				25,211	18
Total volume not sold but accounted for				<b>77,706</b>	19
Volume pumped but unaccounted for				<b>57,638</b>	20
Percent of water lost				<b>11%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,086	23
Date of maximum: 7/7/2003					24
Cause of maximum:					25
New construction - load main, flushing and sampling for new development					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				878	26
Date of minimum: 10/24/2003					27
Total KWH used for pumping for the year				936,348	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
TACOMA BEACH ROAD	10	477	13	1,008,000	Yes	<b>1</b>
N. 3RD AVENUE & FLORIDA STREE	3	305	12	1,944,000	Yes	<b>2</b>
QUINCY STREET & S. 12TH AVENU	6	425	12	1,008,000	Yes	<b>3</b>
MARTIN PARK	7	425	15	267,200	Yes	<b>4</b>
DULUTH AVENUE	8	452	15	1,008,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	10	12	3	<b>1</b>
Location	WELL 10	WELL 12	WELL 3	<b>2</b>
Purpose	P	B	P	<b>3</b>
Destination	D	R	R	<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	ALLIS CHALMERS	LAYNE NORTHWEST	<b>5</b>
Year Installed	1978	1982	1982	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	700	750	1,350	<b>8</b>
Pump Motor or Standby Engine Mfr	US	MARATHON	US	<b>10</b>
Year Installed	1978	1982	1982	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	60	125	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	6	7	8	<b>14</b>
Location	WELL 6	WELL 7	WELL 8	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	R	R	<b>17</b>
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	<b>18</b>
Year Installed	1993	1961	1992	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	700	880	700	<b>21</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	ALLIS CHALMERS	GENERAL ELECTRIC	<b>23</b>
Year Installed	1993	1961	1992	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	30	75	40	<b>26</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	82	9		<b>1</b>
Location	WELL 8	WELL 9		<b>2</b>
Purpose	B	B		<b>3</b>
Destination	D	R		<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		<b>5</b>
Year Installed	1992	1967		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	700	1,150		<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US		<b>10</b>
Year Installed	1992	1967		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	40	75		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	BIG HILL #1	BIG HILL #2	BIG HILL #3	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	<b>4</b>
Year constructed	1980	1950	1967	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	140	140	118	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	1,000,000	550,000	150,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.2190	4.2190	2.7360	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	DULUTH	INDUSTRIAL PARK	REDWOOD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1967	1974	1950	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	123	140	60	10
Total capacity in gallons (actual)	150,000	150,000	250,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	3.6000	4.2190	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	50	0	0	0	50
M	D	2.000	1,208	0	0	0	1,208
M	D	3.000	600	0	295	0	305
M	D	4.000	1,600	0	30	0	1,570
M	D	6.000	150,797	30	0	0	150,827
M	D	8.000	136,460	1,314	0	4,845	142,619
M	D	10.000	31,338	0	0	0	31,338
M	D	12.000	39,482	1,448	0	0	40,930
P	T	14.000	1,400	0	0	0	1,400
M	D	16.000	7,461	1,230	0	0	8,691
<b>Total Within Municipality</b>			<b>370,396</b>	<b>4,022</b>	<b>325</b>	<b>4,845</b>	<b>378,938</b>
<b>Total Utility</b>			<b>370,396</b>	<b>4,022</b>	<b>325</b>	<b>4,845</b>	<b>378,938</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	303	0	46	(3)	254		1
M	0.750	1,662	0	17	21	1,666		2
M	1.000	2,013	69	1	(13)	2,068		3
M	1.250	120	0	0	0	120		4
M	1.500	83	0	0	0	83		5
M	2.000	139	0	0	0	139		6
M	3.000	3	0	0	(1)	2		7
M	4.000	21	0	0	0	21		8
M	6.000	24	1	0	(6)	19		9
M	8.000	13	2	0	0	15		10
M	10.000	1	0	0	0	1		11
<b>Total Utility</b>		<b>4,382</b>	<b>72</b>	<b>64</b>	<b>(2)</b>	<b>4,388</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,291	354	21	(253)	4,371	18	1
1.000	121	0	2	0	119	99	2
1.250	27	0	0	0	27	21	3
1.500	74	0	0	0	74	9	4
2.000	91	0	1	(1)	89	23	5
3.000	24	0	0	0	24	4	6
4.000	13	0	0	0	13	4	7
6.000	2	0	0	0	2	1	8
12.000	0	0	0	0	0	0	9
<b>Total:</b>	<b>4,643</b>	<b>354</b>	<b>24</b>	<b>(254)</b>	<b>4,719</b>	<b>179</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,868	282	13	18	4	186	4,371	1
1.000	21	52	9	10	4	23	119	2
1.250	5	11	2	2	0	7	27	3
1.500	12	35	3	9	0	15	74	4
2.000	0	48	7	9	2	23	89	5
3.000	1	11	2	3	0	7	24	6
4.000	0	5	2	5	0	1	13	7
6.000	0	1	1	0	0	0	2	8
12.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,907</b>	<b>445</b>	<b>39</b>	<b>56</b>	<b>10</b>	<b>262</b>	<b>4,719</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	751	15	5	(10)	751	2
<b>Total Fire Hydrants</b>	<b>751</b>	<b>15</b>	<b>5</b>	<b>(10)</b>	<b>751</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 125

Number of distribution system valves end of year: 1,526

Number of distribution valves operated during year: 240

---

## WATER OPERATING SECTION FOOTNOTES

---

### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

No sales of this type

---

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCT 663 - LARGE QUANTITY OF WATER METERS TESTED LAST YEAR

ACCT 675 - MORE MAINTENANCE DONE THIS YEAR

ACCT 926 - UNFUNDED PENSION LIABILITY WAS COMPLETELY WRITTEN OFF IN 2003

ACCT 931 - PREVIOUS YEAR CALCULATION DONE INCORRECTLY

---

### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

STURGEON BAY COMMON COUNCIL RESOLUTION DATED AUGUST 16TH, 2002.

---

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.  
If applicable, provide construction authorization.

ACCT 391.1 - INSTALLATION OF R & R MAPPING SYSTEM

If Adjustments for any account are nonzero, please explain.

ACCT 332,343,345,348 ADJUSTED FOR THE TRANSFER FROM UTILITY FINANCED PLANT  
TO CONTRIBUTED PLANT

---

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

ACCT 331, 332 EOY ACCUM DEPRECIATION IS GREATER THAN THE EQUIVALENT PLANT IN  
SERVICE BECAUSE OF THE TRANSFER OF PLANT TO FROM UTILITY FINANCED TO  
CONTRIBUTED PLANT.

If Adjustments for any account are nonzero, please explain.

0ACCT 331,332,343,345,348 WERE ADJUSTED TO REFLECT THE TRANSFER FROM UTILITY  
FINANCED PLANT TO CONTRIBUTED PLANT

---

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

#### General footnotes

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service  
(Financed by Utility or Municipality) EOY Balance, please explain.

ACCT 332 - ACCUM DEPRECIATION HIGHER THAN PLANT IN SERVICE BECAUSE OF  
TRANSFER TO CONTRIBUTED PLANT

---

### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the  
criteria listed in the schedule headnote No. 5.

\$75,540 financed through operations

\$204,347 financed by developers

---



---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Mains (Page W-21)

Explain all reported Adjustments.

Adjustment are for prior year balances

---

### Water Services (Page W-22)

Explain all reported Adjustments.

ADJUSTMENT FOR PREVIOUS YEARS BALANCES

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

\$90,803 financed through operations

\$11,151 financed through developers

---

### Meters (Page W-23)

General footnotes

Based on past test results and the cost involved our Water Department is testing 50% of our 6" meters each year in accordance with Section 5 of PSC 185.76 and PSC 185.761 of the Wisconsin Administrative Code.

Explain all reported adjustments.

Adjustment for previous years balances

---

### Hydrants and Distribution System Valves (Page W-24)

General footnotes

Explain all reported Adjustments.

Increased work load pushed this later into year. Weather then did not permit us to complete this. We intend on catching this up next year.

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	9,081,822	9,136,033	<b>1</b>
<b>Total Sales of Electricity</b>	<b>9,081,822</b>	<b>9,136,033</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	10,848	11,237	<b>2</b>
Miscellaneous Service Revenues (451)	3,643	4,148	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	144,749	106,521	<b>5</b>
Interdepartmental Rents (455)	69,370	42,790	<b>6</b>
Other Electric Revenues (456)	28,067	3,721	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>256,677</b>	<b>168,417</b>	
<b>Total Operating Revenues</b>	<b>9,338,499</b>	<b>9,304,450</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	6,249,361	6,378,266	<b>8</b>
Transmission Expenses (560-573)	0	482	<b>9</b>
Distribution Expenses (580-598)	559,395	448,509	<b>10</b>
Customer Accounts Expenses (901-905)	159,065	183,096	<b>11</b>
Sales Expenses (911-916)	72,343	71,078	<b>12</b>
Administrative and General Expenses (920-932)	687,852	470,021	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>7,728,016</b>	<b>7,551,452</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	604,254	678,109	<b>14</b>
Amortization Expense (404-407)	0	21,696	<b>15</b>
Taxes (408)	443,744	428,824	<b>16</b>
<b>Total Other Expenses</b>	<b>1,047,998</b>	<b>1,128,629</b>	
<b>Total Operating Expenses</b>	<b>8,776,014</b>	<b>8,680,081</b>	
<b>NET OPERATING INCOME</b>	<b>562,485</b>	<b>624,369</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	10,848	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>10,848</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION CHARGES	3,643	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>3,643</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL AND CABLE UNDER BAY	144,749	5
<b>Total Rent from Electric Property (454)</b>	<b>144,749</b>	
<b>Interdepartmental Rents (455):</b>		
WATER & SEWER	69,370	6
<b>Total Interdepartmental Rents (455)</b>	<b>69,370</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	28,067	7
<b>Total Other Electric Revenues (456)</b>	<b>28,067</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (500)	0	0	<b>1</b>
Fuel (501)	0	0	<b>2</b>
Steam Expenses (502)	0	0	<b>3</b>
Steam from Other Sources (503)	0	0	<b>4</b>
Steam Transferred -- Credit (504)	0	0	<b>5</b>
Electric Expenses (505)	0	0	<b>6</b>
Miscellaneous Steam Power Expenses (506)	0	0	<b>7</b>
Rents (507)	0	0	<b>8</b>
Maintenance Supervision and Engineering (510)	0	0	<b>9</b>
Maintenance of Structures (511)	0	0	<b>10</b>
Maintenance of Boiler Plant (512)	0	0	<b>11</b>
Maintenance of Electric Plant (513)	0	0	<b>12</b>
Maintenance of Miscellaneous Steam Plant (514)	0	0	<b>13</b>
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (535)	0	0	<b>14</b>
Water for Power (536)	0	0	<b>15</b>
Hydraulic Expenses (537)	0	0	<b>16</b>
Electric Expenses (538)	0	0	<b>17</b>
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	<b>18</b>
Rents (540)	0	0	<b>19</b>
Maintenance Supervision and Engineering (541)	0	0	<b>20</b>
Maintenance of Structures (542)	0	0	<b>21</b>
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	<b>22</b>
Maintenance of Electric Plant (544)	0	0	<b>23</b>
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	<b>24</b>
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (546)	0	0	<b>25</b>
Fuel (547)	0	0	<b>26</b>
Generation Expenses (548)	0	0	<b>27</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0	0	<b>28</b>
Rents (550)	0	0	<b>29</b>
Maintenance Supervision and Engineering (551)	0	0	<b>30</b>
Maintenance of Structures (552)	0	0	<b>31</b>
Maintenance of Generating and Electric Plant (553)	0	0	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	6,249,361	6,378,266	<b>34</b>
System Control and Load Dispatching (556)	0	0	<b>35</b>
Other Expenses (557)	0	0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>6,249,361</b>	<b>6,378,266</b>	
<b>Total Power Production Expenses</b>	<b>6,249,361</b>	<b>6,378,266</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0	0	<b>37</b>
Load Dispatching (561)	0	0	<b>38</b>
Station Expenses (562)	0	379	<b>39</b>
Overhead Line Expenses (563)	0	0	<b>40</b>
Underground Line Expenses (564)	0	0	<b>41</b>
Miscellaneous Transmission Expenses (566)	0	0	<b>42</b>
Rents (567)	0	0	<b>43</b>
Maintenance Supervision and Engineering (568)	0	0	<b>44</b>
Maintenance of Structures (569)	0	0	<b>45</b>
Maintenance of Station Equipment (570)	0	0	<b>46</b>
Maintenance of Overhead Lines (571)	0	103	<b>47</b>
Maintenance of Underground Lines (572)	0	0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)	0	0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>482</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	22,110	15,985	<b>50</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)	0	0	<b>51</b>
Station Expenses (582)	47,290	30,993	<b>52</b>
Overhead Line Expenses (583)	19,701	8,242	<b>53</b>
Underground Line Expenses (584)	935	1,426	<b>54</b>
Street Lighting and Signal System Expenses (585)	13,306	25,298	<b>55</b>
Meter Expenses (586)	32,075	34,158	<b>56</b>
Customer Installations Expenses (587)	10,171	9,015	<b>57</b>
Miscellaneous Distribution Expenses (588)	98,502	83,919	<b>58</b>
Rents (589)	0	0	<b>59</b>
Maintenance Supervision and Engineering (590)	17,955	18,562	<b>60</b>
Maintenance of Structures (591)	0	0	<b>61</b>
Maintenance of Station Equipment (592)	0	0	<b>62</b>
Maintenance of Overhead Lines (593)	249,013	185,402	<b>63</b>
Maintenance of Underground Lines (594)	42,829	32,058	<b>64</b>
Maintenance of Line Transformers (595)	3,517	1,139	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	358	0	<b>66</b>
Maintenance of Meters (597)	0	0	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	1,633	2,312	<b>68</b>
<b>Total Distribution Expenses</b>	<b>559,395</b>	<b>448,509</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>69</b>
Meter Reading Expenses (902)	60,413	69,610	<b>70</b>
Customer Records and Collection Expenses (903)	96,877	102,240	<b>71</b>
Uncollectible Accounts (904)	1,775	11,246	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>159,065</b>	<b>183,096</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	0	<b>74</b>
Demonstrating and Selling Expenses (912)	0	0	<b>75</b>
Advertising Expenses (913)	72,343	71,078	<b>76</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)	0	0	<b>77</b>
<b>Total Sales Expenses</b>	<b>72,343</b>	<b>71,078</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	140,622	136,068	<b>78</b>
Office Supplies and Expenses (921)	26,843	23,246	<b>79</b>
Administrative Expenses Transferred -- Credit (922)	23,605	20,824	<b>80</b>
Outside Services Employed (923)	27,761	29,737	<b>81</b>
Property Insurance (924)	12,622	12,054	<b>82</b>
Injuries and Damages (925)	33,664	29,592	<b>83</b>
Employee Pensions and Benefits (926)	439,929	222,129	<b>84</b>
Regulatory Commission Expenses (928)	4,283	0	<b>85</b>
Duplicate Charges -- Credit (929)	13,736	11,929	<b>86</b>
Miscellaneous General Expenses (930)	26,748	36,172	<b>87</b>
Rents (931)	0	13,776	<b>88</b>
Maintenance of General Plant (932)	12,721	0	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>687,852</b>	<b>470,021</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>7,728,016</b>	<b>7,551,452</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent	PER 1994 PSC REPORT	324,001	324,001	<b>1</b>
Social Security	ELECTRIC SHARE OF GENERAL WAGES	52,593	45,942	<b>2</b>
Wisconsin Gross Receipts Tax	REVENUES OUTSIDE CITY OF STURGEON BAY	12,427	48,850	<b>3</b>
PSC Remainder Assessment	REVENUES PREVIOUS YEAR	54,723	10,031	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>443,744</b>	<b>428,824</b>	



**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Door				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.275850				3
County tax rate	mills		5.666906				4
Local tax rate	mills		9.685103				5
School tax rate	mills		10.166804				6
Voc. school tax rate	mills		2.230234				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.024897</b>				10
Less: state credit	mills		1.425153				11
<b>Net tax rate</b>	mills		<b>26.599744</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.685103</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.397038</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.082141</b>				17
<b>Total Tax Rate</b>	mills		<b>28.024897</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.787947</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.599744</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.959196</b>				21
Utility Plant, Jan. 1	\$	<b>18,388,451</b>	18,388,451				22
Materials & Supplies	\$	<b>323,278</b>	323,278				23
<b>Subtotal</b>	\$	<b>18,711,729</b>	<b>18,711,729</b>				24
Less: Plant Outside Limits	\$	<b>3,888,528</b>	3,888,528				25
<b>Taxable Assets</b>	\$	<b>14,823,201</b>	<b>14,823,201</b>				26
Assessment Ratio	dec.		0.701111				27
<b>Assessed Value</b>	\$	<b>10,392,709</b>	<b>10,392,709</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.959196</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>217,823</b>	<b>217,823</b>				30
Tax Equivalent per 1994 PSC Report	\$	324,001					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>324,001</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	47,254		34
Structures and Improvements (361)	327,995		35
Station Equipment (362)	2,769,199	15,701	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,181,312	75,530	38
Overhead Conductors and Devices (365)	3,361,153	71,985	39
Underground Conduit (366)	369,001	36,256	40
Underground Conductors and Devices (367)	1,407,982	117,622	41
Line Transformers (368)	2,211,057	26,794	42
Services (369)	560,312	32,549	43
Meters (370)	690,624	66,125	44
Installations on Customers' Premises (371)	140,390	3,395	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	581,119	8,681	47
<b>Total Distribution Plant</b>	<b>15,647,398</b>	<b>454,638</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	1,147,298		49
Office Furniture and Equipment (391)	72,152		50
Computer Equipment (391.1)	277,439	61,515	51
Transportation Equipment (392)	147,458	20,517	52
Stores Equipment (393)	75,963		53
Tools, Shop and Garage Equipment (394)	170,821		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			47,254 34
Structures and Improvements (361)			327,995 35
Station Equipment (362)			2,784,900 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	26,420	(640,409)	2,590,013 38
Overhead Conductors and Devices (365)	27,591	(690,069)	2,715,478 39
Underground Conduit (366)		(60,176)	345,081 40
Underground Conductors and Devices (367)	27,122	(276,272)	1,222,210 41
Line Transformers (368)	19,627	(185,960)	2,032,264 42
Services (369)	837	(279,867)	312,157 43
Meters (370)	13,277		743,472 44
Installations on Customers' Premises (371)	2,102		141,683 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,044		586,756 47
<b>Total Distribution Plant</b>	<b>120,020</b>	<b>(2,132,753)</b>	<b>13,849,263</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			1,147,298 49
Office Furniture and Equipment (391)	42,005		30,147 50
Computer Equipment (391.1)	45,138		293,816 51
Transportation Equipment (392)	21,285		146,690 52
Stores Equipment (393)			75,963 53
Tools, Shop and Garage Equipment (394)	4,389		166,432 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	23,421	25,884	<b>55</b>
Power Operated Equipment (396)	673,556	130,759	<b>56</b>
Communication Equipment (397)	132,490	657	<b>57</b>
Miscellaneous Equipment (398)	275		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>2,720,873</b>	<b>239,332</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,368,271</b>	<b>693,970</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>18,368,271</b>	 <b>693,970</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>				
Laboratory Equipment (395)	366		48,939	55
Power Operated Equipment (396)	1,839		802,476	56
Communication Equipment (397)			133,147	57
Miscellaneous Equipment (398)			275	58
Other Tangible Property (399)			0	59
<b>Total General Plant</b>	<b>115,022</b>	<b>0</b>	<b>2,845,183</b>	
<b>Total utility plant in service directly assignable</b>	<b>235,042</b>	<b>(2,132,753)</b>	<b>16,694,446</b>	
Common Utility Plant Allocated to Electric Department				0 60
<b>Total utility plant in service</b>	<b>235,042</b>	<b>(2,132,753)</b>	<b>16,694,446</b>	

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<u>0</u>	<u>0</u>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		32,990	38
Overhead Conductors and Devices (365)		31,442	39
Underground Conduit (366)		15,836	40
Underground Conductors and Devices (367)		51,375	41
Line Transformers (368)			42
Services (369)		2,194	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)			47
<b>Total Distribution Plant</b>	<u>0</u>	<u>133,837</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,470	640,409	669,929 38
Overhead Conductors and Devices (365)	3,624	690,069	717,887 39
Underground Conduit (366)		60,176	76,012 40
Underground Conductors and Devices (367)	3,562	276,272	324,085 41
Line Transformers (368)		185,960	185,960 42
Services (369)	110	279,867	281,951 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>10,766</b>	<b>2,132,753</b>	<b>2,255,824</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>133,837</b>
 Common Utility Plant Allocated to Electric Department		 60
 <b>Total utility plant in service</b>	 <b>0</b>	 <b>133,837</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>10,766</b>	<b>2,132,753</b>	<b>2,255,824</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>10,766</b>	<b>2,132,753</b>	<b>2,255,824</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	2.50%	19
Station Equipment (353)	0	3.03%	20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0	3.70%	22
Overhead Conductors and Devices (356)	0	3.70%	23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0	3.33%	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	96,331	2.56%	7,984	27
Station Equipment (362)	986,845	3.85%	106,916	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,555,711	3.89%	99,797	30
Overhead Conductors and Devices (365)	1,226,957	3.70%	99,651	31
Underground Conduit (366)	60,923	2.50%	8,173	32
Underground Conductors and Devices (367)	547,743	3.33%	39,192	33
Line Transformers (368)	902,156	3.17%	64,274	34
Services (369)	357,225	5.00%	14,870	35
Meters (370)	317,810	3.33%	23,878	36
Installations on Customers' Premises (371)	140,388	6.25%	3,395	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	350,397	5.00%	29,197	39
<b>Total Distribution Plant</b>	<b>6,542,486</b>		<b>497,327</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	635,657	2.56%	29,784	40
Office Furniture and Equipment (391)	49,912	8.33%	4,261	41
Computer Equipment (391.1)	118,620	14.29%	40,816	42
Transportation Equipment (392)	103,965	10.00%	12,504	43
Stores Equipment (393)	73,481	5.88%	2,482	44
Tools, Shop and Garage Equipment (394)	153,225	8.33%	14,047	45
Laboratory Equipment (395)	11,338	6.25%	2,261	46
Power Operated Equipment (396)	434,652	10.00%	23,499	47
Communication Equipment (397)	113,382	8.33%	11,064	48
Miscellaneous Equipment (398)	275	10.00%	0	49
Other Tangible Property (399)	0		0	50
<b>Total General Plant</b>	<b>1,694,507</b>		<b>140,718</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,236,993</b>		<b>638,045</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					104,315	27
362					1,093,761	28
363					0	29
364	26,420		1,600		1,630,688	30
365	27,591		3,154		1,302,171	31
366			25		69,121	32
367	27,122		1,404		561,217	33
368	19,627				946,803	34
369	837				371,258	35
370	13,277				328,411	36
371	2,102				141,681	37
372					0	38
373	3,044		29		376,579	39
	120,020	0	6,212	0	6,926,005	
390					665,441	40
391	42,005		211		12,379	41
391.1	45,138				114,298	42
392	21,285				95,184	43
393					75,963	44
394	4,389				162,883	45
395	366				13,233	46
396	1,839		1,422		457,734	47
397					124,446	48
398					275	49
399					0	50
	115,022	0	1,633	0	1,721,836	
	235,042	0	7,845	0	8,647,841	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>8,236,993</b>		<b>638,045</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	<u>235,042</u>	<u>0</u>	<u>7,845</u>	<u>0</u>	<u>8,647,841</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		3.89%	25,486	30
Overhead Conductors and Devices (365)		3.70%	26,047	31
Underground Conduit (366)		2.50%	1,702	32
Underground Conductors and Devices (367)		3.33%	9,995	33
Line Transformers (368)		3.17%	5,929	34
Services (369)		5.00%	13,991	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)				39
<b>Total Distribution Plant</b>	<u>0</u>		<u>83,150</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>83,150</u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	3,470			223,579	245,595 30
365	3,624			174,126	196,549 31
366				8,316	10,018 32
367	3,562			79,952	86,385 33
368				27,717	33,646 34
369	110			55,569	69,450 35
370					0 36
371					0 37
372					0 38
373					0 39
	10,766	0	0	569,259	641,643
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	10,766	0	0	569,259	641,643

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<hr/>			
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>83,150</u></u>



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	10,766	0	0	569,259	641,643

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>		
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			<b>1</b>
7.2/12.5 kV (12kV)			<b>2</b>
14.4/24.9 kV (25kV)			<b>3</b>
<b>Other:</b>			
NO WAY TO DETERMINE	0.57	131.11	<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)			<b>7</b>
<b>Other:</b>			
NO WAY TO DETERMINE	1.09	149.24	<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV			<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	22	3
<b>Total</b>	<b>22</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	29	11
Nonfarm	2,471	12
<b>Total</b>	<b>2,500</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>2,500</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	28,455	Thursday	01/23/2003	10:00	15,610
February	02	27,507	Tuesday	02/11/2003	11:00	14,296
March	03	26,055	Monday	03/03/2003	09:00	14,052
April	04	23,636	Thursday	04/03/2003	12:00	11,670
May	05	21,037	Monday	05/05/2003	12:00	11,176
June	06	26,144	Wednesday	06/25/2003	14:00	11,568
July	07	26,719	Thursday	07/03/2003	15:00	13,284
August	08	29,326	Thursday	08/21/2003	14:00	13,762
September	09	23,640	Wednesday	09/10/2003	14:00	11,595
October	10	20,644	Friday	10/03/2003	12:00	11,647
November	11	22,447	Monday	11/24/2003	18:00	11,000
December	12	24,650	Monday	12/15/2003	18:00	13,232
<b>Total</b>		<b>300,260</b>				<b>152,892</b>

**System Name** Sturgeon Bay Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		152,892	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>152,892</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		144,162	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>144,162</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		8,730	27
<b>Total Energy Losses</b>		<b>8,730</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.7099%</b>	29
<b>Total Disposition of Energy</b>		<b>152,892</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
YARD LIGHTING	MS-1	300	251	1
RURAL	RG-1	2,060	17,337	2
URBAN	RG-1	4,502	35,976	3
<b>Total Sales for Residential Sales</b>		<b>6,862</b>	<b>53,564</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	30	10,247	4
LARGE POWER	CP-2	25	30,161	5
INDUSTRIAL POWER	CP-3	2	10,024	6
RURAL COMMERCIAL	GS-1	440	5,718	7
URBAN COMMERCIAL	GS-1	860	31,047	8
INTERDEPARTMENTAL SALES	MP-1	29	2,709	9
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,386</b>	<b>89,906</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING/SPORTS FIELD LIGHTING	MS-1	31	692	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>31</b>	<b>692</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>8,279</b>	<b>144,162</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		15,896	162	<b>16,058</b>	<b>1</b>
		1,152,893	46,717	<b>1,199,610</b>	<b>2</b>
		2,403,697	111,263	<b>2,514,960</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>3,572,486</b>	<b>158,142</b>	<b>3,730,628</b>	
34,203	11	507,304	28,456	<b>535,760</b>	<b>4</b>
81	104	1,434,700	97,010	<b>1,531,710</b>	<b>5</b>
31	55	497,872	23,604	<b>521,476</b>	<b>6</b>
		386,802	15,835	<b>402,637</b>	<b>7</b>
		1,978,078	87,195	<b>2,065,273</b>	<b>8</b>
4	4	129,778	7,000	<b>136,778</b>	<b>9</b>
<b>34,319</b>	<b>174</b>	<b>4,934,534</b>	<b>259,100</b>	<b>5,193,634</b>	
		155,098	2,462	<b>157,560</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>155,098</b>	<b>2,462</b>	<b>157,560</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>34,319</b>	<b>174</b>	<b>8,662,118</b>	<b>419,704</b>	<b>9,081,822</b>	

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.



**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

---

**PRODUCTION STATISTICS****Particulars**  
**(a)****Plant**  
**(b)****Plant**  
**(c)****Plant**  
**(d)****Plant**  
**(e)**

---

NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
None	0						
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
None	1					
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	None	None	0			
<b>Total</b>							<b>0</b>
							<b>1</b>

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
					0	0	0	0
			Total	0	0	0	0	0

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1st Avenue	Ind Park	Ind. Park	Redwood		1
Voltage--High Side	69,000	69,000	69,000	69,000		2
Voltage--Low Side	12	12	12	12		3
Num. Main Transformers in Operation	2	1	1	1		4
Capacity of Transformers in kVA	45,000	20,000	20,000	20,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	29,326	9,849	29,326	9,426		7
Dt and Hr of Such Maximum Demand	08/21/2003	01/05/2003	08/21/2003	04/16/2003		8
	14:00	11:00	14:00	11:00		9
Kwh Output	93,641,680	25,555,600	25,555,600	33,694,924		10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	10,135	3,628	141,996	1
Acquired during year	909	47	1,797	2
<b>Total</b>	<b>11,044</b>	<b>3,675</b>	<b>143,793</b>	3
Retired during year	251	55	2,153	4
Sales, transfers or adjustments increase (decrease)	193	(20)	(6,432)	5
<b>Number end of year</b>	<b>10,986</b>	<b>3,600</b>	<b>135,208</b>	6
<b>Number end of year accounted for as follows:</b>				7
In customers' use	9,410	3,329	116,175	8
In utility's use	31	33	1,890	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	1,545	238	17,143	12
<b>Total end of year</b>	<b>10,986</b>	<b>3,600</b>	<b>135,208</b>	13



**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	400	8	8,935	<b>1</b>
Mercury Vapor	250	56	68,732	<b>2</b>
Sodium Vapor	135	1	321	<b>3</b>
Sodium Vapor	150	598	440,630	<b>4</b>
Sodium Vapor	250	121	85,591	<b>5</b>
<b>Total</b>		<b>784</b>	<b>604,209</b>	
<b>Ornamental</b>				
Metal Halide/Halogen	175	272	261,692	<b>6</b>
Mercury Vapor	250	16	19,638	<b>7</b>
Sodium Vapor	150	30	22,105	<b>8</b>
Sodium Vapor	250	19	13,440	<b>9</b>
<b>Total</b>		<b>337</b>	<b>316,875</b>	
<b>Other</b>				
Other	25	4	18,913	<b>10</b>
<b>Total</b>		<b>4</b>	<b>18,913</b>	

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCOUNT 582 - UNSCHEDULED REPAIRS, OVERDUE EXTRA MAINTENANCE  
ACCOUNT 583 - IMPROVED TIMEKEEPING/INCREASED LINE PATROLLING  
ACCOUNT 585 - TOOK OVER OWNERSHIP OF STREET LIGHTS, NOW MAINTENANCE IS OUR EXPENSE  
ACCOUNT 588 - INCREASED TRAINING EXPENSE  
ACCOUNT 593 - MORE TREE TRIMMING THIS YEAR  
ACCOUNT 594 - INSPECTED 100% OF UNDERGROUND  
ACCOUNT 926 - UNFUNDED PENSION WRITTEN-OFF IN 2003  
ACCOUNT 931 - LAST YEARS ENDING BALANCE WAS INCORRECT. IT SHOULD HAVE BEEN 0.  
ACCOUNT 932 - LAST YEARS ENDING BALANCE WAS ENTERED UNDER ACCOUNT 931.

---

### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

#### General footnotes

ACCUM DEP EOY BALANCE IS GREATER THAN PLANT IN SERVICE, BECAUSE OF TRANSFER FROM UTILITY FINANCED PLANT TO CONTRIBUTED PLANT.

If Adjustments for any account are nonzero, please explain.

ACCT 364, 365, 366, 367, 368, 369 WERE ADJUSTED FOR THE TRANSFER FROM UTILITY FINANCED PLANT TO CONTRIBUTED PLANT

---

### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

ACCT 364, 365, 366, 367, 368, 369 ADJUSTMENTS ARE FOR TRANSFER FROM UTILITY FINANCED PLANT TO CONTRIBUTED PLANT

---

### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-10)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

ACCT 369 - ACCUM DEP EOY GREATER THAN PLANT IN SERVICE BECAUSE OF TRANSFER FROM UTILITY FINANCED PLANT TO CONTRIBUTED PLANT.

---

### Electric Distribution Meters & Line Transformers (Page E-28)

#### General footnotes

ADJUSTMENTS FOR PRIOR YEAR BALANCE

---